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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 14/2025 - State Tax

Sachivalaya, Gandhinagar, 17th September, 2025

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No.(GHN-72)/GST-2025/S.54(6)(1)/GST Cell: In exercise of the powers conferred by sub-section (6) of section 54 of the Gujarat Goods and Services Tax Act, 2017 (Guj. 25 of 2017), the Government of Gujarat on the recommendations of the Goods and Services Tax Council, hereby notifies the following category of registered persons who shall not be allowed refund on provisional basis under the said Act, namely :-

(a) Any person, who has not undergone Aadhaar authentication under rule 10B of the Gujarat Goods and Services Tax Rules, 2017;

(b) Any person, who is engaged in the supply of the goods bearing description specified in column (3), falling under Chapter or heading or sub-heading or tariff item specified in column (2), of the Table below:

Table

S. No.	Chapter/Heading/Sub-heading/ Tariff item	Description of goods
(1)	(2)	(3)
1.	0802 80	Areca nuts
2.	2106 90 20	Pan masala
3.	24	Tobacco and manufactured tobacco substitutes
4.	3301	Essential oils

Explanation. –

(i) In this notification, “tariff item”, “heading”, “sub-heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading, and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(ii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 1st day of October, 2025

By order and in the name of the Governor of Gujarat,

DR. NISARG JOSHI,

Deputy Secretary to Government.

Signature Not Verified
Signed by:BHOLUSINGH G THAKUR
Date: 2025.09.23 12:44:56 +05:30
Reason: Validate Document
Location: Government Central Press, Gandhinagar